

ID: CCA_2009012610035037

Number: **200907032**

Office:

Release Date: 2/13/2009

UILC: 6201.00-00

From:

Sent: Monday, January 26, 2009 10:03:53 AM

To:

Cc:

Subject: RE: Proposed Notices of Adjustment

We should specify the items being adjusted and the adjustment to those items. We should note that no deficiency results but the adjustment may be petitioned under section 6234. That is all that is legally required. As long as you incorporate these two elements you are essentially free to express them any way you want.

We have not seen enough of these to develop a template.